

**IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

IN RE:	)	
	)	CASE NO. 19 B 35694
Centoria Brisco,	)	HON. DEBORAH L. THORNE
	)	CHAPTER 13
DEBTOR.	)	
	)	

**NOTICE OF HEARING AND OBJECTION TO CLAIM 2-1**

To: Trustee Marilyn O Marshall, 224 S. Michigan Ave. Suite 800, Chicago, IL 60604;

David M Katinsky, Chief, CTS-Northern, Tax Division, (DOJ) P.O. Box 55, Ben Franklin Station, Washington, DC 20044;

Department of the Treasury, Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346;

United States Attorney, Civil Process Clerk, 219 S. Dearborn Street, Room 500, Chicago, IL 60604;

Internal Revenue Service, Mail Stop 5014CHI, 230 S. Dearborn Street, Room 2600, Chicago, IL 60604;

Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346;

Associate Area Counsel, SB/SE, 200 West Adams Street, Suite 2300, Chicago, IL 60606;

Please take notice that on April 15, 2020 at 9:30 a.m., I shall appear before the Honorable Deborah L. Thorne in Courtroom 613 in the Federal Dirksen Building, 219 S. Dearborn Street, Chicago, Illinois and present the attached objection and you may appear if you so choose.

**PROOF OF SERVICE**

The undersigned, an attorney, certifies that he sent this notice and the attached motion on March 12, 2020:

David M Katinsky, Chief, CTS-Northern, Tax Division, (DOJ) P.O. Box 55, Ben Franklin Station, Washington, DC 20044;

Department of the Treasury, Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346;

United States Attorney, Civil Process Clerk, 219 S. Dearborn Street, Room 500, Chicago, IL 60604;

Internal Revenue Service, Mail Stop 5014CHI, 230 S. Dearborn Street, Room 2600, Chicago, IL 60604;

Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346;

Associate Area Counsel, SB/SE, 200 West Adams Street, Suite 2300, Chicago, IL 60606;

The Chapter 13 Trustee listed above via electronic notice; and the following parties via Regular U.S. Mail:

With postage prepaid from the mail box located at 20 S. Clark Street 28<sup>th</sup> Floor, Chicago, IL 60603.

/s/ Rigoberto Garcia  
Attorney for Debtor  
The Semrad Law Firm, LLC  
20 S. Clark Street, 28<sup>th</sup> Floor  
Chicago, IL 60603  
(312) 913-0625

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

IN RE:

Centoria Brisco,

DEBTOR.

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CASE NO. 19 B 35694  
HON. DEBORAH L. THORNE  
CHAPTER 13

**OBJECTION TO CLAIM 2-1**

NOW COMES Centoria Brisco, Debtor, by and through Debtor's attorneys, The Semrad Law Firm, LLC, and hereby moves this Honorable Court to enter an Order regarding Claim 2-1; Debtor states the following:

1. That on December 19, 2019, the Debtor filed a petition for relief pursuant to Chapter 13 Title 11 U.S.C.
2. That this case has not yet been confirmed by this Honorable Court.
3. That on January 6, 2020, the Internal Revenue Service (IRS) filed a Proof of Claim, Claim 2-1, in the total amount of \$30,017.06 for Federal Income Tax liabilities. The claim allocates \$22,195.31 as priority debt and \$7,821.75 as general unsecured debt. Please see Exhibit A for Proof of Claim.
4. Pursuant to Claim 2-1, Debtor owes \$6,493.81 for 2016 Federal Income Tax liabilities which includes interest to petition date; said claim states Debtor's 2016 Federal Income Taxes are listed as estimated.
5. Pursuant to Claim 2-1, Debtor owes \$6,049.43 for 2017 Federal Income Tax liabilities which includes interest to petition date; said claim states Debtor's 2017 Federal Income Taxes are listed as estimated.
6. Pursuant to Claim 2-1, Debtor owes \$9,632.07 for 2018 Federal Income Tax liabilities which includes interest to petition date; said claim states Debtor's 2018 Federal Income Taxes are listed as estimated.

7. Debtor has prepared the 2016 taxes and owes \$1,019.00. Debtor has prepared the 2017 taxes and owes \$308.00. Debtor has prepared the 2018 taxes and owes \$1,793.00.
8. As detailed above, the priority portion of Claim 2-1 is allowed in the amount of \$3,120.00.
9. As detailed above, the general unsecured portion of Claim 2-1 is allowed in the amount of \$7,821.75.
10. Debtor respectfully requests this Honorable Court to Sustain Debtor's Objection to Claim 2-1 filed by the IRS.
11. Debtor has filed the instant case in good faith and is in a position to proceed with the Chapter 13 Plan of reorganization.

WHEREFORE, Centoria Brisco, Debtor, respectfully requests this Honorable Court enter an Order:

- 1.) The priority portion of Claim 2-1 is allowed in the amount of \$3,120.00; and
- 2.) The general unsecured portion of Claim 2-1 is allowed in the amount of \$7,821.75; and
- 3.) For any such further relief as this Court deems fair and just.

Respectfully submitted,

/s/ Rigoberto Garcia  
Attorney for the Debtor  
The Semrad Law Firm, LLC  
20 S. Clark Street, 28<sup>th</sup> Floor  
Chicago, IL 60603  
(312) 913-0625